

AUDIT COMMITTEE  
MINUTES OF APRIL 13, 2009  
OAKLAND, CALIFORNIA

Chair Green convened the CMA Audit Committee at 10:40 A.M.

**1.0 PUBLIC COMMENT**

There was no public comment.

**2.0 CONSENT CALENDAR**

**2.1 Minutes of January 12, 2009 Meeting**

A motion to approve the minutes of January 12, 2009 was made by Haggerty; a second was made by Johnson. The motion passed unanimously.

**3.0 ADMINISTRATIVE MATTERS**

**3.1 Audit Services Procurement**

Swanson informed the Committee that at its January 12, 2009 meeting of the Administration and Legislation Committee, CMA staff was directed to conduct a competitive procurement process for financial audit services. A formal bidding process was conducted in early February. On February 26<sup>th</sup>, six proposals were received. A Review Panel was formed which consisted of CMA staff and audit staff from the Metropolitan Transportation Commission. Each panel member independently evaluated both technical and cost proposals and the firm of Kevin W. Harper, CPA was ranked highest by each Panel member. Swanson recommended that the Committee recommend that the Board approve a contract with the firm of Kevin W. Harper, CPA for a period not to exceed five years. A motion to approve the staff recommendation was made by Johnson; a second was made by Harper. The motion passed unanimously.

**3.2 Update on Internal Controls Project**

Swanson gave an update on Internal Controls Project. He stated that the internal controls consist of procedures that are designed to: (a) ensure the accuracy and reliability of financial reporting; (b) promote effectiveness and efficiency of CMA's operations and achievement of goals and objectives; and (c) ensure compliance with applicable laws and regulations. He added that last fall, the CMA established an Ad Hoc Internal Controls Committee for the purpose of addressing each of the agency's priority risk areas and proposing mitigation measures to address the areas. The Committee was established at the recommendation of both the CMA's auditor, Kevin Harper, CPA and the Director of Finance and Administration. This recommendation was made in response to the need for increased attention to internal controls by the AICPA's Auditing Standards Board in response to the Sarbanes-Oxley Act of 2002. He discussed the risk areas associated with four main areas of CMA activity: (1) project delivery; (2) programming of federal and state funds; (3) transportation planning for Alameda County; and (4) CMA administration. HE also discussed the mitigation measures to address these areas.

**4.0 ADJOURNMENT/NEXT MEETING:**

Chair Green adjourned the meeting at 10:58 A.M. There will be no meeting on July 13, 2009. The next CMA Audit Committee meeting is scheduled on October 12, 2009 at 10:30 A.M.

Attest By:

  
\_\_\_\_\_  
Gladys V. Parmelee, Board Secretary



ALAMEDA COUNTY  
CONGESTION MANAGEMENT AGENCY

1333 BROADWAY, SUITE 220 • OAKLAND, CA 94612 • PHONE: (510) 836-2560 • FAX: (510) 836-2185  
E-MAIL: mail@accma.ca.gov • WEB SITE: accma.ca.gov

CMA Audit Committee

ROSTER OF MEETING ATTENDANCE  
CMA Committee Meeting Room  
April 13, , 2009  
Oakland, California

Committee Members	Initials
Mark Green – Chair, CMA Board	
Beverly Johnson – Vice Chair, CMA Board	
Scott Haggerty	
Greg Harper	
Richard Digre	
CMA Staff	
Dennis Fay – Executive Director	
Frank Furger – Chief Deputy Director	
Dick Swanson – Director for Finance & Administration	
Yvonne Chan – Accounting Manager	
Gladys V. Parmelee – Executive Asst. & Board Secretary	

NAME	JURISDICTION/ ORGANIZATION	PHONE #	E-MAIL
1. Zack Wasserman	Wendell Park Gen. Council		
2. Dan Ayler	Alb. C. BOS #1	925-551-6995	dan.ayler@acgov.org
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

*This page intentionally left blank*